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ABSTRACT

Estimated 1980-81 income and expenditure data for public elementary and secondary schools in each state and several outlying jurisdictions of the United States are presented in this statistical report. These figures were collected prior to the end of the school year. (A comparison of previous years' estimates with the certified figures made available later is provided to help readers assess the reliability of the estimates.) The information is presented in the form of charts and tables with brief introductory paragraphs highlighting major trends and patterns in the data. The tables cover sources, types, and totals of revenue and nonrevenue receipts, and types and totals of expenditures, capital outlay, and debt service for each state. Charts show present expenditure per pupil and teacher salary levels in each state in rank order. (PGD)

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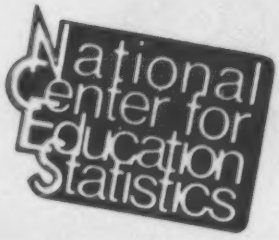
Estimates of Local Public School System Finances 1980-81



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Highlights

Estimated total expenditures for public elementary and secondary schools for the 1980-81 school year is $99.1 billion including capital outlay and debt service. This amount represents a 9.6-percent increase over the $90.4 billion estimated for the 1979-80 school year.

In 1980-81 the estimated current expenditure per pupil in average daily attendance is about $2,350, an increase of 12.2 percent over the 1979-80 estimate.

Estimated revenue receipts for the 1980-81 school year for the 50 States and the District of Columbia are estimated to be $99.8 billion. This amount represents an increase of $8.1 billion (8.7 percent) over the $91.8 billion estimated for 1979-80.

The trend continued toward a larger proportion of the revenue receipts coming from State sources (an estimated 46.8 percent) than from local sources (44.1 percent). The Federal share (8.4 percent) is not expected to change appreciably.

Estimates of average classroom teacher salary, prepared in the fall of the 1980-81 school year, are 7.4 percent higher in 1980 than in 1979. However, the Consumer Price Index increased 11.7 percent from October 1979 to September 1980 indicating a decline in average classroom teacher salaries when measured in constant dollars.

Estimates of Local Public School System Finances 1980-81

by

Lena M. McDowell

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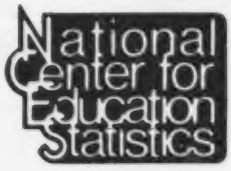

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Foreword

The National Center for Education Statistics (NCES), in cooperation with State education agencies, conducted its 27th annual fall survey of public elementary and secondary school systems during the 1980-81 school year. This report presents data on anticipated revenue and nonrevenue receipts, estimated expenditures, and estimated average salaries paid to classroom teachers in the 1980-81 school year. The Other NCES publications presenting data from the fall 1980-81 survey include *Students and Staff of Public Elementary-Secondary Schools, Fall 1980, Public Elementary and Secondary School Statistics for Large Cities: 1980-81,* and the early release, Statistics of Public Elementary and Secondary School Systems, Fall 1980. Some figures in this report will vary from those reported in the early release because of imputation for missing values (see appendix A).

The information published herein and tabulated in other forms is used extensively as a reference source by government agencies, professional and lay organizations, and industry groups for planning, legislative development, and market research. In addition, the data are used by the press and other communication media to inform the public on the current status of public education in America. Many of these data are incorporated into other publications such as the *Digest of Education Statistics, The Statistical Abstract of the United States,* and *The Condition of Education.*

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Acknowledgments

The data in this report were provided through the assistance of research and statistics personnel in each State department of education, the District of Columbia, and the outlying areas of the United States. The National Center for Education Statistics expresses appreciation to the officials and their staff for their cooperation in making this publication series possible.

Recognition is also given to members of the Institutional Surveys Branch for their assistance in preparing this publication. Typing of the manuscript was the responsibility of Frances N. Greaves. Lee R. Wolfe, Patricia Kuch and Jeffrey Williams provided technical input in the preparation of the manuscript and text tables. David Barnes and Kenneth Ferguson of Automated Sciences Group, Inc. (ASG), under contract, were responsible for the programming of the detailed statistical tables.

For More Information

The computer tape containing all survey information is now available. Inquiries concerning the tape should be directed to the Statistical Information Office, National Center for Education Statistics, 1001 Presidential Building, 400 Maryland Avenue SW., Washington, D.C. 20202, telephone (301) 436-7900.

Information about the Center's statistical program and a catalog of NCES publications may also be obtained from the Statistical Information Office.

For additional information about the survey, contact Lena M. McDowell, Division of Elementary and Secondary Education Statistics, telephone (301) 436-6729.

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Introduction

This report presents estimated revenue and nonrevenue receipts and school expenditures (including average salaries paid to classroom teachers). Data were collected for the 1980-81 school year from each State on all public elementary and secondary education in the United States, the District of Columbia, and some outlying areas under U.S. jurisdiction.

Estimates are provided because actual finance data become available for each State up to 1 year after the close of the fiscal year. Actual finance data must be certified by a Chief State School Officer or his authorized representative. Furthermore, financial records of local education agencies (LEA's) are audited after the close of the year as required by State and intermediate governments. Even if no auditing were required, finance data could not be collected before the close of the school fiscal year because financial transactions are continuous. The fiscal year end provides a cutoff date for the ongoing process of collecting and spending money. These financial estimates, therefore, are collected prior to the end of the school year and published as soon as possible to insure the availability of a complete set of data. Whenever actual finance data become available, they are published in the NCES publication, *Revenues and Expenditures for Public Elementary and Secondary Education.* The latest available publication in this series is the 1978-79 edition, by Lee R. Wolfe.

All estimates must be used with caution. To give the reader a framework for determining the "reliability" of the estimates contained herein, a comparison of estimated and actual finance data for previous years was made and is included in this report as appendix B.

Actual data are somewhat higher than estimated data for the same year with the exceptions of capital outlay and interest on debt. For 1979-80, estimated data is within 5 percentage points of actual data except for revenue from Federal sources, nonrevenue receipts, and interest on debt. Tables 1 and 2 in appendix B show the detailed results of these comparisons. Of course, these are national comparisons and the State level estimates may be less stable.

Estimated data rather than actual data were used to make comparisons between 1979-80 and 1980-81 in the report, although the actual financial data are available for 1979-80. The 1979-80 estimated data were used for comparison so as not to misrepresent the amount of change for the 2 years. Although the amount of increase from 1 year to the next is about the same for estimated as for actual data, actual data tends to run higher than estimated data for the same year. Therefore, if actual rather than estimated 1979-80 data had been used for comparison with estimated 1980-81 data, the increases in revenues and expenditures would have been under-represented.

A description of survey procedures and coverage appear in appendix A. The report form with accompanying instructions to respondents is presented in appendix C.

Estimated Receipts

Revenue Receipts

For the 1980-81 school year, the estimates of total revenue[1] for the 50 States and the District of Columbia from Federal, State, intermediate and local sources was $99.8 billion. This amount represents an increase of $8.1 billion (8.7 percent) over the $91.8 billion estimated for 1979-80.

Of the total amount of revenue the States anticipated receiving for the operation of public elementary and secondary schools in school year 1980-81, an estimated $8.4 billion (8.4 percent) was from Federal sources, $46.8 billion (46.8 percent) from State sources, $626 million (0.6 percent) from intermediate sources, and $44.0 billion (44.1 percent) from local sources (see table A).

Revenue receipts reported on a percentage basis by source varied greatly from State to State (table B). The Federal portion of revenue ranged from about 3 percent for Alaska and New Jersey to 17 percent for Mississippi and South Carolina. The proportion of revenue from State sources differed even more, ranging from 9 percent for New Hampshire to about 80 percent for Alaska and 82 percent for Hawaii. Local revenue sources as a percent of the total revenue (excluding the District of Columbia and Hawaii)[2] had a low of about 13 percent for Washington to a high of about 84 percent for New Hampshire. Of the local revenue receipts reported nationally, 86 percent was from property taxes and 14 percent was received from other local sources (table 2A).

Table A.—A comparison of estimates of revenue and nonrevenue receipts, by type and source: 1979-80 and 1980-81

(Dollars in thousands)

Receipts	Estimated 1979-80	Estimated 1980-81	Amount of change	Percent change
Total receipts				
Total revenue receipts	[1]$91,819,082	$99,840,529	$8,021,447	+ 8.7
Total nonrevenue receipts	[1]3,596,961	3,825,890	228,929	+ 6.4
Source of revenue receipts				
Federal	[1]7,673,662	8,409,652	735,990	+ 9.6
State	[1]44,169,319	46,773,964	2,604,645	+ 5.9
Intermediate	[1]494,290	626,439	132,149	+ 26.7
Local	[1]39,481,851	44,030,474	4,548,623	+ 11.5
Revenue receipts from State				
Unrestricted G-I-A [2]	[1]33,611,985	36,557,056	2,945,071	+ 8.8
Restricted G-I-A [2]	[1]10,557,334	10,216,908	− 340,426	− 3.2

[1] Revised from 1979 published data.
[2] Grants-in-aid.

[1] Revenue receipts are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditures. Monies that support expenditures for vocational rehabilitation and personnel salaries for such supplementary services as State libraries and museums, teacher retirement, and teacher placement *are not included.* State contributions to retirement systems, pension funds, and social security *are included.*

[2] In Hawaii and the District of Columbia all revenues from other than Federal sources are included as State revenue. The data are shown as reported in tables 1 and 2.

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Table B.—State rankings of estimated receipts, by source as a percent of total estimated revenue receipts for public elementary and secondary education: 1980-81[1]

Federal receipts		State receipts		Local and "other" receipts	
Mississippi	17.1	Hawaii[2]	81.8	District of Columbia[2]	83.7
South Carolina	16.9	Alaska	79.6	New Hampshire	83.7
District of Columbia	16.3	Washington	76.4	Nebraska	70.7
Hawaii	15.8	New Mexico	69.8	Connecticut	66.3
Louisiana	14.9	Kentucky	68.6	Vermont	65.9
Arkansas	14.4	Delaware	66.6	Michigan	64.4
Tennessee	14.0	Alabama	66.1	New Jersey	63.1
Alabama	13.9	California	65.5	Rhode Island	60.2
New Mexico	13.6	North Carolina	64.0	Massachusetts	60.1
Georgia	12.8	Idaho	60.2	Maryland	59.5
North Carolina	12.6	Mississippi	59.4	South Dakota	59.5
South Dakota	12.6	West Virginia	57.9	Oregon	58.3
Kentucky	12.4	Minnesota	56.6	Wisconsin	56.8
Delaware	11.9	Florida	55.6	Iowa	54.5
Oklahoma	11.8	Indiana	55.2	New York	54.5
West Virginia	11.3	Louisiana	55.2	Illinois	54.3
Texas	11.1	Georgia	54.9	Colorado	52.3
Florida	10.5	Utah	53.9	Nevada	51.3
Virginia	9.8	Oklahoma	52.7	Ohio	51.2
California	9.6	Arizona	52.5	Virginia	50.4
Missouri	9.4	Arkansas	51.4	Kansas	50.1
Montana	9.3	South Carolina	49.7	Pennsylvania	48.2
Illinois	8.9	Maine	48.8	Missouri	46.6
Arizona	8.7	Montana	47.0	Tennessee	43.2
Iowa	8.4	Texas	45.7	Maine	43.1
North Dakota	8.4	North Dakota	45.0	Texas	43.0
Ohio	8.2	Pennsylvania	43.9	Wyoming	41.6
Maine	8.1	Nevada	43.8	Utah	38.4
Pennsylvania	8.0	Kansas	42.8	Indiana	38.0
Utah	7.6	Tennessee	42.8	Minnesota	37.0
Vermont	7.3	Colorado	41.7	North Dakota	36.6
Kansas	7.1	New York	40.7	Arizona	36.0
Wisconsin	7.1	Ohio	40.6	Montana	35.9
New Hampshire	7.0	Virginia	39.8	Arkansas	34.2
Nebraska	6.8	Iowa	39.0	Florida	34.0
Oregon	6.7	Missouri	38.6	Oklahoma	32.9
Indiana	6.6	Illinois	36.9	South Carolina	32.3
Washington	6.5	Wisconsin	35.8	Georgia	32.3
Iowa	6.4	Maryland	35.0	Idaho	31.8
Minnesota	6.3	Massachusetts	34.3	West Virginia	30.8
Rhode Island	6.1	Rhode Island	33.7	Louisiana	29.9
Wyoming	6.1	Wyoming	33.6	California	23.8
Colorado	5.9	New Jersey	33.5	North Carolina	23.5
Massachusetts	5.7	Oregon	33.1	Mississippi	23.4
Connecticut	5.5	Michigan	30.2	Delaware	21.6
Maryland	5.5	Connecticut	28.2	Alabama	20.0
Michigan	5.3	South Dakota	27.0	Kentucky	19.0
Nevada	4.9	Vermont	26.8	Alaska	17.7
New York	4.8	Nebraska	17.9	New Mexico	16.6
New Jersey	3.4	New Hampshire	9.4	Washington	12.6
Alaska	2.7	District of Columbia[2]	0.0	Hawaii	2.4

[1] Revenue receipts from intermediate source are not ranked. Therefore, percents for a given State will not add up to 100.0 percent.

[2] In Hawaii and the District of Columbia all revenue from other than Federal sources are included as local revenue (in the case of the District of Columbia) or State revenue (in the case of Hawaii) except that Hawaii received a small amount of revenue from "other" sources.

Nonrevenue receipts

Nonrevenue receipts consist of receipts that either incur future obligations or result from changing the form of an asset from property to cash and decreasing the amount and value of school property. Money received from loans, bond sales, sale of property purchased from capital funds, and proceeds from insurance adjustments are included as nonrevenue receipts. Bond sale receipts are chiefly used for capital outlay.

Total estimated nonrevenue receipts for 1980-81 amounted to $3.8 billion or 3.8 percent of total receipts. For the 1980-81 school year, these estimates of nonrevenue receipts increased 6.4 percent over estimates reported for the 1979-80 school year (see table A).

Four States estimated nonrevenue receipts to be more than 10 percent of total receipts—Wisconsin 10.1, Illinois 10.6, Utah 11.0, and Nevada 14.5. All other reporting States estimated the percentage to be between 0.1 through 8.6 percent in nonrevenue receipts (table 2A).

Estimated Expenditures

Total Estimated Expenditures

The total expenditures estimated for all local public elementary and secondary education amounted to $99.1 billion for the 1980-81 school year, an increase of 9.6 percent over the same estimate of $90.4 billion for 1979-80. The total includes expenditures for elementary and secondary schools, other programs, capital outlay, and debt service payment. Debt retirement is not included since it would be a duplication of expenditures made and reported in preceding years.

Of the estimated $99.1 billion total, $88.6 billion was for the operation of elementary and secondary schools, $1.3 billion for other programs, $6.7 billion for capital outlay, and $5.8 billion for debt service payment. The estimate of operation of elementary and secondary schools increased by 10.3 percent over the amount estimated for the 1979-80 school year. Total debt service, which includes redemption of principal payment, shows an increase of 2.9 percent over the previous year (see table C). However, when computing interest payments to other than public housing authorities (PHA's) for the same period, a decrease of – 1.8 percent is shown. For a more detailed breakdown of expenditures, see table 3.

Although the national proportion of expenditures for elementary and secondary school current operations was large (about 89 percent of total outlays), some States were expecting to have a considerably lower proportion of current expenditures to total expenditures. Utah, Washington, Wyoming, and Nevada each estimated that expenditures for school operations would be between 72 and 77 percent. Capital outlay estimates were high in Wyoming, Washington, and Utah (between 21 and 23 percent), and school estimates were low. In Nevada, the proportion of estimated capital outlay was moderate (13.5 percent), and interest on debt was high at 9.0 percent of the total outlays (table 3A).

Table C.—Comparison of estimates of national expenditures, by type of expenditures: 1979-80 and 1980-81

Type of expenditures	1979-80	1980-81	Difference	Percent change
Total expenditures	$90,428,410[2]	$99,135,875	$8,707,465	+ 9.6
Current elementary & secondary operations	80,341,789	88,607,427	8,265,387	+ 10.3
Other programs	1,161,723	1,318,902	157,179	+ 13.5
Capital outlay	6,304,952[1]	6,720,681	415,729	+ 6.6
Total debt service[2]	5,672,768[1]	5,835,673	162,905	+ 2.9

[1] Revised from 1979 published data.
[2] Includes redemption of principal to other than PHA's.

Current Expenditures Per Pupil In Average Daily Attendance

The estimated national average current expenditure per pupil in average daily attendance (ADA) for the 1980-81 school year was $2,350, 12.2 percent higher than the 1979-80 estimate of $2,095. Alaska reported the highest per-pupil cost, $5,010, followed by $3,682 for the District of Columbia. The lowest per-pupil cost, $1,384, was estimated by Alabama[1] followed by $1,458 for Tennessee (see chart A, page 6).

Average Salaries of Classroom Teachers

The estimated average annual salary of classroom teachers for the United States in 1980-81 was $17,360 compared with $16,170 in 1979-80, representing an increase of approximately 7.4 percent. Classroom teachers' average salaries varied greatly among the States, ranging from $13,000 for Mississippi to $29,000 for Alaska[2] and $22,883 for the District of Columbia (see chart B, page 7).

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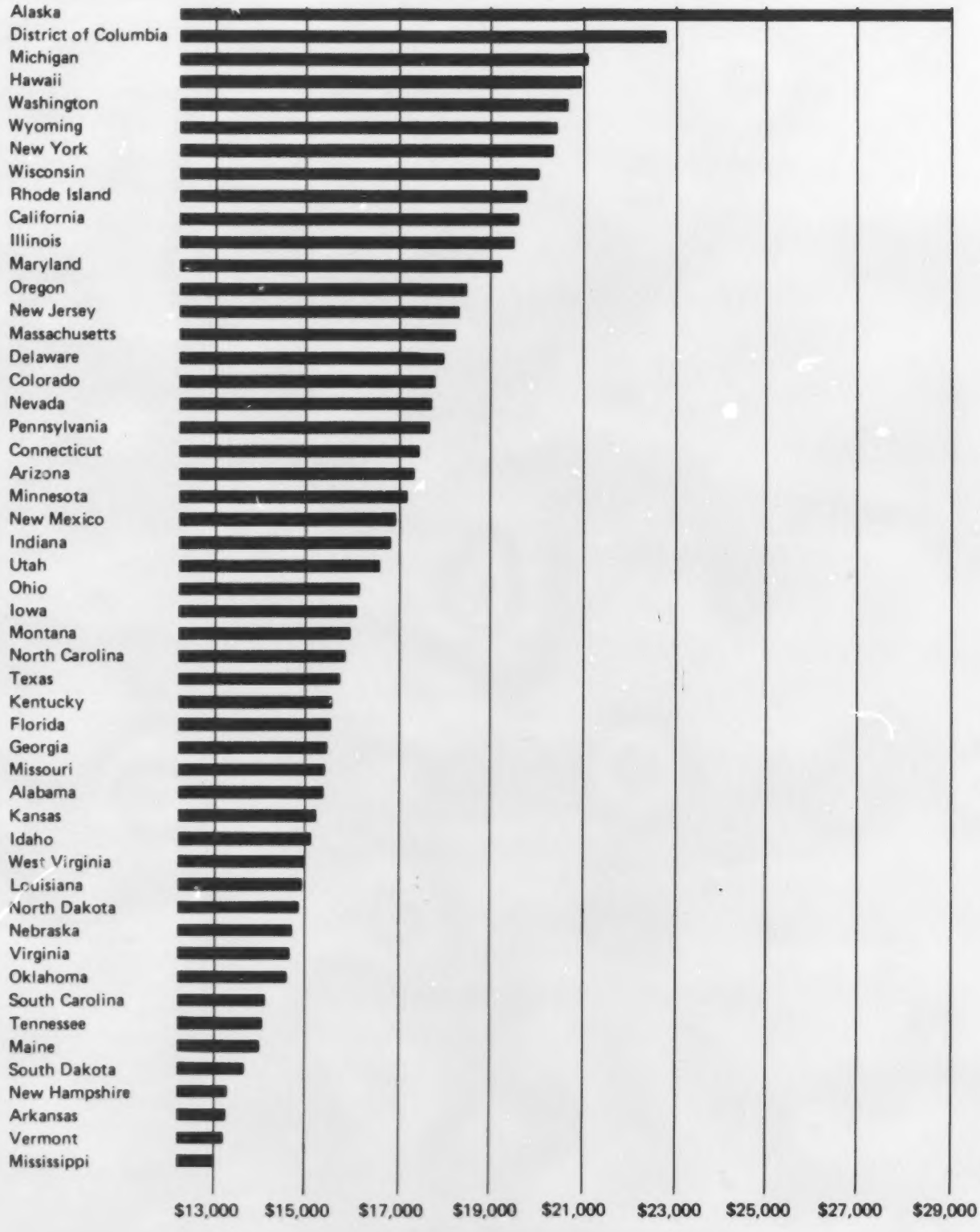
1 Although it is useful for many purposes to rank the States by expenditures per ADA, great care must be taken in interpreting these data. No good price index exists with which to rank the States in terms of costs of education inputs. A look at the average teachers' salaries by State in chart B, will, however, give the reader an idea of the considerable difference that exists in teachers' salaries from State to State, a major component of current expenditures.

2 The figure shown here for Alaska is not necessarily the highest in real terms since the purchasing power of the dollar is significantly lower in Alaska than in other areas of the United States.

Chart A.—Ranking of estimated current expenditures per pupil (ADA)[1], by State: 1980-81

[1] Average daily attendance

Chart B.—Ranking of estimated salary of classroom teachers, by State: 1980-81



Detail Tables

Table 1.—Estimated receipts for public elementary and secondary education, by type of receipt and source of State or outlying area: United States, 1980-81

State or other area	Total receipts (Cols. 3 + 12) (in thousands)	Revenue receipts by source (in thousands)					Percent of revenue receipts by source				Nonrevenue receipts (in thousands)	State or other area
		Total (Cols. 4, 5, 6 + 7)	Federal	State	Intermediate	Local	Federal	State	Intermediate	Local		
1	2	3	4	5	6	7	8	9	10	11	12	13
Total 50 States and D.C.	$105,895,419	$99,840,529	$6,409,852	$48,773,984	$626,439	$44,030,474	6.4	48.8	0.6	44.1	$3,825,880	Total 50 States and D.C.
Alabama	1,096,880	1,056,883	147,145	698,010	0	211,428	13.9	66.1	0.0	20.0	40,277	Alabama
Alaska	408,108	408,108	10,813	323,287	0	72,008	2.7	79.6	0.0	17.7	0	Alaska
Arizona	1,143,593	1,143,593	99,138	600,748	32,407	[1]411,299	8.7	52.5	2.8	36.0	0	Arizona
Arkansas	763,248	722,236	[2]104,104	371,327	(3)	246,805	14.4	51.4	0.0	34.2	41,012	Arkansas
California	11,371,300	[4]11,271,100	[4]1,079,100	7,369,900	[4]123,000	2,699,100	9.6	65.5	1.1	23.8	100,200	California
Colorado	1,631,308	1,595,593	90,994	640,128	640	903,883	5.9	41.7	0.0	52.3	95,715	Colorado
Connecticut	1,416,369	[5]1,411,000	[5]78,000	397,625	0	935,375	5.5	28.2	0.0	66.3	[14]4,363	Connecticut
Delaware	321,292	316,292	37,980	210,980	0	68,172	11.9	66.6	0.0	21.6	5,000	Delaware
District of Columbia	329,285	329,285	53,685	0	0	275,600	16.3	0.0	0.0	83.7	0	District of Columbia
Florida	3,378,861	3,312,609	348,680	1,841,208	0	[11]1,124,721	10.5	55.6	0.0	34.0	66,252	Florida
Georgia	2,087,188	2,072,542	265,686	1,138,437	0	[12]668,419	12.8	54.9	0.0	32.3	14,627	Georgia
Hawaii	348,913	328,688	51,968	268,988	0	[13]7,744	15.8	81.9	0.0	2.4	[15]21,225	Hawaii
Idaho	487,625	462,125	32,250	276,157	4,730	148,988	7.0	60.2	1.0	31.8	25,500	Idaho
Illinois	5,739,346	5,133,015	455,905	1,882,331	0	2,794,779	8.9	36.9	0.0	54.3	606,331	Illinois
Indiana	2,023,602	1,959,673	129,916	1,081,500	4,537	743,720	6.6	55.2	0.2	38.0	63,929	Indiana
Iowa	1,486,625	1,460,915	93,433	569,997	1,793	795,692	6.4	39.0	0.1	54.5	24,710	Iowa
Kansas	1,109,301	1,084,301	75,071	465,060	717	533,463	7.1	42.8	0.1	50.1	45,000	Kansas
Kentucky	1,307,500	1,247,500	155,000	855,500	0	[16]237,000	12.4	68.6	0.0	19.0	60,000	Kentucky
Louisiana	1,603,000	1,540,000	230,000	850,000	0	460,000	14.9	55.2	0.0	29.9	63,000	Louisiana
Maine	494,000	469,000	38,000	229,000	0	202,000	8.1	48.8	0.0	43.1	15,000	Maine
Maryland	1,894,381	1,883,932	104,006	656,467	0	[17]1,120,459	5.5	35.0	0.0	59.5	449	Maryland
Massachusetts	3,253,583	3,244,184	183,766	1,112,018	0	1,948,400	5.7	34.3	0.0	60.1	9,399	Massachusetts
Michigan	4,750,848	4,605,848	243,081	1,362,616	5,000	[18]2,995,151	5.3	30.2	0.1	64.4	145,000	Michigan
Minnesota	2,386,985	2,250,743	131,799	1,274,718	12,482	831,744	5.9	56.6	0.6	37.0	115,242	Minnesota
Mississippi	780,492	755,089	128,868	446,825	1,000	176,396	17.1	59.4	0.1	23.4	25,423	Mississippi
Missouri	1,989,391	1,923,591	181,467	741,923	104,371	895,830	9.4	38.6	5.4	46.6	65,800	Missouri
Montana	456,700	443,000	41,000	208,000	36,000	[19]159,000	9.3	47.0	7.9	35.9	13,700	Montana
Nebraska	636,500	624,000	42,500	112,000	28,500	441,000	6.8	17.9	4.6	70.7	12,500	Nebraska
Nevada	446,752	381,304	18,693	167,038	0	[20]195,573	4.9	43.8	0.0	51.3	[21]64,448	Nevada
New Hampshire	368,372	343,436	23,985	32,143	0	[22]287,308	7.0	9.4	0.0	83.7	14,936	New Hampshire
New Jersey	3,800,487	3,739,887	128,051	1,253,705	0	2,358,131	3.4	33.5	0.0	63.1	[23]60,600	New Jersey
New Mexico	662,750	644,468	87,815	449,539	0	107,114	13.6	69.8	0.0	16.6	18,282	New Mexico
New York	9,982,463	9,720,000	486,000	3,956,000	0	5,300,000	4.8	40.7	0.0	54.5	[24]262,463	New York
North Carolina	2,115,718	2,070,718	260,000	1,324,718	0	486,000	12.6	64.0	0.0	23.5	45,000	North Carolina
North Dakota	280,788	263,660	22,143	118,646	26,257	96,614	8.4	45.0	10.0	36.6	17,128	North Dakota
Ohio	4,553,100	4,217,200	346,900	1,710,700	0	2,159,600	8.2	40.6	0.0	51.2	335,900	Ohio
Oklahoma	1,270,000	1,185,000	140,000	625,000	30,000	390,000	11.8	52.7	2.5	32.9	85,000	Oklahoma
Oregon	1,383,190	1,334,392	89,947	441,927	24,870	777,648	6.7	33.1	1.9	58.3	46,798	Oregon
Pennsylvania	5,425,404	5,225,568	415,926	2,292,787	0	2,516,843	8.0	43.9	0.0	48.2	199,848	Pennsylvania
Rhode Island	393,028	392,513	24,009	132,092	0	236,412	6.1	33.7	0.0	60.2	515	Rhode Island
South Carolina	1,040,753	1,004,753	170,299	469,261	10,976	324,217	16.9	46.7	1.1	32.3	36,000	South Carolina
South Dakota	291,300	284,800	36,000	76,800	3,300	168,700	12.6	27.0	1.2	59.2	6,500	South Dakota
Tennessee	1,372,589	1,255,231	175,586	537,402	0	[25]542,233	14.0	42.8	0.0	43.2	117,358	Tennessee
Texas	6,202,075	6,019,244	668,701	2,748,478	15,321	[26]2,586,744	11.1	45.7	0.3	43.0	182,831	Texas
Utah	799,818	711,618	54,423	383,738	0	273,457	7.6	53.9	0.0	38.4	88,200	Utah
Vermont	232,218	228,875	16,740	61,366	0	150,779	7.3	26.8	0.0	65.9	3,343	Vermont
Virginia	2,436,805	2,343,487	229,756	932,138	0	1,181,591	9.8	39.8	0.0	50.4	93,318	Virginia
Washington	2,292,483	2,144,857	140,468	1,639,105	94,361	270,933	6.5	76.4	4.4	12.6	147,626	Washington
West Virginia	763,626	733,626	82,648	424,695	0	[27]226,283	11.3	57.9	0.0	30.8	30,000	West Virginia
Wisconsin	2,546,837	2,288,523	163,416	819,771	4,807	[11]1,300,729	7.1	35.8	0.2	56.8	258,314	Wisconsin
Wyoming	364,736	334,918	20,271	112,606	62,580	139,461	6.1	33.6	18.7	41.6	29,818	Wyoming

See footnotes at end of table.

Table 1.—Estimated receipts for public elementary and secondary education, by type of receipt and source of State or outlying area: United States, 1980-81—Continued

State or other area	Total receipts (Cols. 3 + 12) (in thousands)	Revenue receipts by source (in thousands)					Percent of revenue receipts by source				Nonrevenue receipts (in thousands)	State or other area
		Total (Cols. 4, 5, 6 + 7)	Federal	State	Intermediate	Local	Federal	State	Intermediate	Local		
1	2	3	4	5	6	7	8	9	10	11	12	13
Outlying areas:												Outlying areas:
American Samoa	—	—	NO REPORT	—	—	—	—	—	NO REPORT	—	—	American Samoa
Guam	68,057	67,812	9,780	9,780	0	48,252	14.4	14.4	0.0	0.0	245	Guam
Puerto Rico	—	—	NO REPORT	—	—	—	—	—	NO REPORT	—	—	Puerto Rico
Trust Territory	—	—	NO REPORT	—	—	—	—	—	NO REPORT	—	—	Trust Territory
Virgin Islands	—	—	NO REPORT	—	—	—	—	—	NO REPORT	—	—	Virgin Islands
DOD Overseas Schools	—	—	NO REPORT	—	—	—	—	—	NO REPORT	—	—	DOD Overseas Schools
Northern Marianas	—	—	NO REPORT	—	—	—	—	—	NO REPORT	—	—	Northern Marianas

[1]Includes other sources.
[2]Includes $36,280 school food service funds. (Does not include $10,014 value of commodities.)
[3]Column 6 included in column 7.
[4]Revised from 1979 published data.
[5]Excludes $30,000,000 for State-operated voc tech schools for grades 9 through 12.
[6]Includes $31,000,000 for child nutrition programs.
[7]NCES estimates.
[8]Includes opening fund balances of $18,039,957.
[9]Includes opening fund balance from other sources of $61,989,122.

Table 2.—Estimated revenue and nonrevenue receipts for elementary and secondary education, by source and by State or outlying area: United States, 1980-81

(In thousands of dollars)

State or other area	Total revenue and nonrevenue receipts (Cols. 3 + 12)	Revenue receipts									Total nonrevenue receipts	State or other area
		Total revenue receipts (All sources) (Cols. 4 + 7 + 8 + 11)	Local receipts				State receipts			Total Federal receipts		
			Total local	Property taxes	Other local	Total intermediate Receipts	Total State	Unrestricted grants-in-aid	Restricted grants-in-aid			
1	2	3	4	5	6	7	8	9	10	11	12	13
Total 50 States and D.C.	$103,666,419	$99,840,529	$44,030,474	$37,601,344	$6,429,130	$626,439	$46,773,964	$36,557,056	$10,216,908	$8,409,652	$3,825,890	Total 50 States and D.C.
Alabama	1,096,880	1,056,583	211,428	114,140	97,288	0	698,010	0	698,010	147,145	40,277	Alabama
Alaska	408,106	408,106	72,006	67,333	4,673	0	323,287	315,990	7,297	10,813	0	Alaska
Arizona	1,143,553	1,143,553	411,259	383,328	27,931	32,407	600,749	600,749	0	99,138	0	Arizona
Arkansas	763,248	722,236	246,805	235,533	11,272	0	371,327	328,078	43,249	104,104	41,012	Arkansas
California	11,371,300	11,271,100	2,686,100	[1]1,950,600	734,500	123,000	7,383,900	[1]6,558,200	825,700	1,079,100	100,200	California
Colorado	1,631,308	1,535,593	803,863	669,429	144,434	640	640,126	566,852	73,274	90,964	95,715	Colorado
Connecticut	1,415,353	1,411,000	935,375	935,375	0	0	397,625	276,200	[2]121,425	78,000	[4]4,353	Connecticut
Delaware	321,282	316,282	68,172	62,694	5,478	0	210,580	0	210,580	37,530	5,000	Delaware
District of Columbia	329,285	329,285	275,600	(0)	275,600	0	0	0	0	53,685	0	District of Columbia
Florida	3,378,881	3,312,609	1,124,721	978,151	146,570	0	1,841,208	1,560,868	280,340	346,680	66,252	Florida
Georgia	2,087,169	2,072,542	668,419	592,944	75,475	0	1,138,437	74,565	1,063,872	265,686	14,627	Georgia
Hawaii	349,913	328,688	7,744	0	7,744	0	268,988	0	268,988	51,956	[2]21,225	Hawaii
Idaho	467,625	462,125	146,988	115,000	31,988	4,730	278,157	235,100	[4]43,057	32,250	25,500	Idaho
Illinois	5,739,346	5,133,015	2,784,779	2,639,000	145,779	0	1,892,331	1,495,071	397,260	455,905	606,331	Illinois
Indiana	2,023,802	1,959,673	743,720	562,081	181,639	[4]4,537	1,081,500	1,081,500	0	129,916	63,929	Indiana
Iowa	1,485,625	1,460,915	785,892	745,205	50,487	1,783	589,997	520,451	49,546	[2]93,433	24,710	Iowa
Kansas	1,109,301	1,064,301	533,463	466,276	67,187	717	455,050	377,603	77,447	75,071	45,000	Kansas
Kentucky	1,307,500	1,247,500	237,000	162,400	74,600	0	855,500	791,500	64,000	155,000	60,000	Kentucky
Louisiana	1,603,000	1,540,000	460,000	190,000	270,000	0	860,000	825,000	25,000	220,000	63,000	Louisiana
Maine	484,000	469,000	202,000	200,000	2,000	0	229,000	229,000	0	38,000	15,000	Maine
Maryland	1,884,381	[1]1,883,932	1,120,469	1,029,027	91,432	0	659,467	659,467	0	104,008	449	Maryland
Massachusetts	3,253,583	3,244,184	1,948,400	1,871,865	76,535	0	1,112,018	945,031	166,987	183,766	9,399	Massachusetts
Michigan	4,750,848	4,605,848	2,965,151	2,612,290	352,861	5,000	1,392,616	1,145,000	247,616	243,081	145,000	Michigan
Minnesota	2,366,985	2,250,743	831,744	679,401	152,343	12,462	1,274,718	1,130,342	[4]144,376	131,799	115,242	Minnesota
Mississippi	780,462	755,039	176,386	150,000	26,386	1,000	448,825	25,000	423,825	128,868	25,423	Mississippi
Missouri	1,989,391	1,923,591	895,830	714,148	181,684	104,371	741,923	0	741,923	181,467	65,800	Missouri
Montana	458,700	443,000	169,000	131,000	28,000	35,000	208,000	201,000	7,000	41,000	13,700	Montana
Nebraska	638,500	624,000	441,000	425,000	16,000	28,500	112,000	75,000	37,000	42,500	12,500	Nebraska
Nevada	446,752	381,304	195,573	65,869	129,704	0	167,038	166,411	627	18,693	64,448	Nevada
New Hampshire	368,372	343,436	287,308	278,025	9,283	0	32,143	8,043	24,100	[2]23,985	14,936	New Hampshire
New Jersey	3,800,487	3,739,887	2,368,131	2,193,240	184,891	0	1,253,705	1,155,104	98,601	128,051	[4]60,600	New Jersey
New Mexico	662,750	644,468	107,114	56,632	50,482	0	449,539	394,868	54,671	87,815	18,282	New Mexico
New York	9,982,483	9,720,000	[5]5,300,000	5,000,000	300,000	0	3,955,000	3,935,000	20,000	465,000	[2]262,483	New York
North Carolina	2,115,718	2,070,718	486,000	436,000	50,000		1,324,718	1,239,718	85,000	260,000	45,000	North Carolina
North Dakota	280,788	263,660	96,614	88,106	8,508	28,257	118,646	109,504	9,142	22,143	17,128	North Dakota
Ohio	4,553,100	4,217,200	2,159,600	2,077,535	82,065	0	1,710,700	1,549,894	160,806	346,900	335,900	Ohio
Oklahoma	1,270,000	1,185,000	390,000	360,000	30,000	30,000	625,000	355,000	270,000	140,000	85,000	Oklahoma
Oregon	1,383,190	1,334,392	777,648	735,331	42,317	24,870	441,927	425,451	16,476	89,947	48,798	Oregon
Pennsylvania	5,425,404	5,225,556	2,516,843	2,087,943	428,900	0	2,292,787	1,577,579	715,208	415,926	199,848	Pennsylvania
Rhode Island	393,028	392,513	236,412	227,109	9,303	0	132,092	114,329	17,763	24,009	515	Rhode Island
South Carolina	1,040,753	1,004,753	324,217	291,717	32,500	10,976	499,261	8,250	491,011	170,299	36,000	South Carolina
South Dakota	291,300	284,800	168,700	156,300	12,400	3,300	76,800	69,400	7,400	36,000	6,500	South Dakota
Tennessee	1,372,589	1,255,231	542,233	286,251	[6]255,982	0	537,402	460,628	76,774	175,596	117,358	Tennessee
Texas	6,202,075	6,019,244	2,568,744	2,419,257	169,487	15,321	2,748,478	2,748,478	0	666,701	182,831	Texas
Utah	798,818	711,618	273,457	215,484	57,973	0	383,738	0	383,738	54,423	87,200	Utah
Vermont	232,218	228,875	150,779	143,094	7,685	0	61,356	41,616	19,740	16,740	3,343	Vermont
Virginia	2,436,805	2,343,467	1,181,591	33,182	1,148,409	0	932,138	225,500	706,638	229,758	93,318	Virginia
Washington	2,292,483	2,144,857	270,933	233,125	37,808	94,351	1,639,105	1,161,173	477,932	140,468	147,626	Washington
West Virginia	763,626	733,626	226,283	195,468	30,815	0	424,695	150	424,545	82,648	30,000	West Virginia
Wisconsin	2,546,837	2,286,523	1,300,729	1,227,443	73,286	4,807	819,771	687,587	132,184	163,416	256,314	Wisconsin
Wyoming	364,736	334,918	139,481	122,015	17,446	62,560	112,606	106,006	6,600	20,271	29,818	Wyoming

See footnotes at end of table.

Table 2.—Estimated revenue and nonrevenue receipts for elementary and secondary education, by source and by State or outlying area: United States, 1980-81—Continued

(In thousands of dollars)

State or other area	Total revenue and nonrevenue receipts (Cols. 3 + 12)	Revenue receipts									Total nonrevenue receipts	State or other area
		Total revenue receipts (All sources) (Cols. 4 + 7 + 8 + 11)	Local receipts				State receipts			Total Federal receipts		
			Total local	Property taxes	Other local	Total intermediate Receipts	Total State	Unrestricted grants-in-aid	Restricted grants-in-aid			
1	2	3	4	5	6	7	8	9	10	11	12	13
Outlying areas:												Outlying areas:
American Samoa			NO REPORT					NO REPORT				American Samoa
Guam	68,057	57,812	48,252	0	48,252	0	9,780	0	9,780	9,780	245	Guam
Puerto Rico			NO REPORT					NO REPORT				Puerto Rico
Trust Territory			NO REPORT					NO REPORT				Trust Territory
Virgin Islands			NO REPORT					NO REPORT				Virgin Island
DOD Overseas Schools			NO REPORT					NO REPORT				DOD Overseas School
Northern Marianas			NO REPORT					NO REPORT				Northern Marianas

[1]Revised from 1979 published data.
[2]Excludes $30,000,000 for State operated voc-tech schools for grades 9 through 12.
[3]NCES estimate.
[4]Column 5 included in column 6.
[5]Actual 1980 data.
[6]Includes donation of $13,938.
[7]Does not include an estimated $150,000,000 State share of teacher retirement and social security.
[8]Includes $1,428,486 grants to State-operated institutions.
[9]Excludes capital funds.
[10]Previous years' figures inadvertently included retirement.

Table 2A.—Estimated revenue and nonrevenue receipts for public elementary and secondary education, including percent nonrevenue of total receipts and local receipts by source and by State or outlying area: United States, 1980-81

(In thousands of dollars)

State or other area	Total revenue and nonrevenue receipts	Total nonrevenue receipts	Percent nonrevenue receipts of total receipts	Local receipts					
				Total local		Property taxes		Other local	
				number	percent	number	percent	number	percent
1	2	3	4	5	6	7	8	9	10
Total 50 States and D.C.	$103,666,419	$3,825,890	3.7	$44,030,474	100.0	$37,601,344	85.4	$6,429,130	14.6
Alabama	1,098,860	40,277	3.7	211,428	100.0	114,140	54.0	97,288	46.0
Alaska	408,106	0	0.0	72,006	100.0	67,333	93.5	4,673	6.5
Arizona	1,143,553	0	0.0	411,259	100.0	383,328	93.2	27,931	6.8
Arkansas	763,248	41,012	5.4	246,805	100.0	235,533	95.4	11,272	4.6
California	11,371,300	100,200	0.9	2,686,100	100.0	1,950,600	72.6	734,500	27.4
Colorado	1,631,308	96,715	5.9	803,963	100.0	659,429	82.0	14,434	18.0
Connecticut	1,415,353	4,353	0.3	935,375	100.0	935,375	100.0	0	0.0
Delaware	321,292	5,000	1.6	68,172	100.0	62,694	92.0	5,478	8.0
District of Columbia	329,265	0	0.0	275,800	100.0	0	0.0	275,800	100.0
Florida	3,378,881	66,252	2.0	1,124,721	100.0	978,151	87.0	146,570	13.0
Georgia	2,087,189	14,627	0.7	668,419	100.0	592,944	88.7	75,475	11.3
Hawaii	349,913	21,225	6.1	7,744	100.0	0	0.0	7,744	100.0
Idaho	487,625	25,500	5.2	146,988	100.0	115,000	78.2	31,988	21.8
Illinois	5,739,346	606,331	10.6	2,784,779	100.0	2,639,000	94.8	145,779	5.2
Indiana	2,023,602	63,929	3.2	743,720	100.0	562,081	75.6	181,639	24.4
Iowa	1,486,625	24,710	1.7	795,692	100.0	745,205	93.7	50,487	6.3
Kansas	1,109,301	45,000	4.1	533,463	100.0	466,276	87.4	67,187	12.6
Kentucky	1,307,500	60,000	4.6	237,000	100.0	162,400	68.5	74,600	31.5
Louisiana	1,603,000	63,000	3.9	460,000	100.0	190,000	41.3	270,000	58.7
Maine	484,000	15,000	3.1	202,000	100.0	200,000	99.0	2,000	1.0
Maryland	1,884,381	449	0.0	1,120,459	100.0	1,029,027	91.8	91,432	8.2
Massachusetts	3,253,583	9,399	0.3	1,948,400	100.0	1,871,865	96.1	76,535	3.9
Michigan	4,750,848	146,000	3.1	2,965,151	100.0	2,612,290	88.1	352,861	11.9
Minnesota	2,365,986	115,242	4.9	831,744	100.0	679,401	81.7	152,343	18.3
Mississippi	780,492	25,423	3.3	176,386	100.0	150,000	85.0	26,386	15.0
Missouri	1,989,391	65,800	3.3	895,830	100.0	714,146	79.7	181,684	20.3
Montana	456,700	13,700	3.0	159,000	100.0	131,000	82.4	28,000	17.6
Nebraska	636,500	12,500	2.0	441,000	100.0	425,000	96.4	16,000	3.6
Nevada	445,752	64,448	14.5	195,573	100.0	65,869	33.7	129,704	66.3
New Hampshire	358,372	14,936	4.2	287,308	100.0	278,025	96.8	9,283	3.2
New Jersey	3,800,487	60,600	1.6	2,358,131	100.0	2,193,240	93.0	164,891	7.0
New Mexico	662,750	18,282	2.8	107,114	100.0	56,632	52.9	50,482	47.1
New York	9,982,483	262,483	2.6	5,300,000	100.0	5,000,000	94.3	300,000	5.7
North Carolina	2,115,718	45,000	2.1	486,000	100.0	436,000	89.7	50,000	10.3
North Dakota	280,788	17,128	6.1	96,614	100.0	88,106	91.2	8,508	8.8
Ohio	4,553,100	335,900	7.4	2,159,600	100.0	2,077,535	96.2	82,065	3.8
Oklahoma	1,270,000	85,000	6.7	390,000	100.0	360,000	92.3	30,000	7.7
Oregon	1,383,190	48,798	3.5	777,648	100.0	735,331	94.6	42,317	5.4
Pennsylvania	5,425,404	199,848	3.7	2,516,843	100.0	2,087,943	83.0	428,900	17.0
Rhode Island	393,028	515	0.1	236,412	100.0	227,109	96.1	9,303	3.9
South Carolina	1,040,753	36,000	3.5	324,217	100.0	291,717	90.0	32,500	10.0
South Dakota	291,300	6,500	2.2	168,700	100.0	156,300	92.6	12,400	7.4
Tennessee	1,372,589	117,358	8.6	542,233	100.0	286,251	52.8	255,982	47.2
Texas	6,202,075	182,831	2.9	2,588,744	100.0	2,419,257	93.5	169,487	6.5
Utah	799,818	88,200	11.0	273,457	100.0	215,484	78.8	57,973	21.2
Vermont	232,218	3,343	1.4	150,779	100.0	143,094	94.9	7,685	5.1
Virginia	2,436,805	93,318	3.8	1,181,591	100.0	33,182	2.8	1,148,409	97.2
Washington	2,292,483	147,626	6.4	270,933	100.0	233,125	86.0	37,808	14.0
West Virginia	763,626	30,000	3.9	226,283	100.0	195,468	86.4	30,815	13.6
Wisconsin	2,546,837	258,314	10.1	1,300,729	100.0	1,227,443	94.4	73,286	5.6
Wyoming	364,736	29,818	8.2	139,461	100.0	122,015	87.5	17,446	12.5
Outlying areas:									
American Samoa	NO REPORT								
Guam	68,057	245	0.4	0	100.0	0		0	
Puerto Rico	NO REPORT								
Trust Territory	NO REPORT								
Virgin Islands	NO REPORT								
DOD Overseas Schools	NO REPORT								
Northern Marianas	NO REPORT								

Table 3.—Estimated expenditures and related data for public elementary and secondary education, by State or outlying area: United States, 1980-81

State or other area	Expenditures (in thousands)					Annual current expenditure per pupil in—		Average annual salary for—
	Total expenditures	Current expenditures		Capital outlay	Total debt service	Average daily membership	Average daily attendance	Classroom teachers
		Elementary and secondary schools[1]	Other programs[2]					
1	2	3	4	5	6	7	8	9
Total 50 States and D.C.	[3]$99,135,875	$88,807,176	$1,318,902	$6,720,881	[4]$2,836,873	$2,186	$2,360	$17,360
Alabama	1,086,372	987,303	7,293	81,843	20,421	1,331	1,384	15,413
Alaska	476,904	404,336	1,115	57,489	[5]30,829	4,689	5,010	29,000
Arizona	1,103,550	925,491	0	146,314	31,606	1,882	[6]1,914	17,359
Arkansas	768,672	687,580	1,900	90,262	40,941	1,490	1,571	13,270
California	11,242,472	10,493,500	52,600	421,500	656,872	[7]2,424	[8]2,594	19,848
Colorado	1,532,345	1,351,947	30,670	111,783	82,291	2,562	2,666	17,734
Connecticut	1,374,480	1,326,000	500	23,980	75,100	2,481	2,697	17,440
Delaware	270,240	249,863	3,000	8,377	26,900	2,557	2,781	18,025
District of Columbia	318,084	316,543	0	1,521	0	3,202	3,682	22,883
Florida	3,480,021	3,142,920	22,987	237,313	126,371	2,081	2,262	15,563
Georgia	1,946,011	1,625,736	19,200	274,777	61,388	1,554	1,652	15,444
Hawaii	354,633	315,420	2,616	36,197	[9]3,191	1,939	2,121	20,993
Idaho	392,185	337,900	185	46,000	15,100	1,662	1,780	15,146
Illinois	4,652,477	4,236,547	21,186	261,136	340,821	2,258	2,441	19,518
Indiana	2,062,572	1,877,296	18,063	240,469	149,481	1,667	1,793	16,876
Iowa	1,396,925	1,273,333	3,312	100,537	56,885	2,426	2,560	16,150
Kansas	1,079,259	983,023	6,152	71,971	41,520	2,554	2,714	15,250
Kentucky	1,050,372	[9]961,700	6,672	46,000	66,000	[9]1,457	[9]1,569	15,580
Louisiana	1,518,397	1,400,000	4,500	83,000	70,897	1,811	1,972	14,900
Maine	473,493	423,400	13,000	27,093	26,500	1,925	2,055	13,994
Maryland	1,818,494	1,683,002	15,419	92,814	92,203	2,319	2,541	19,286
Massachusetts	3,038,610	2,914,854	9,292	36,828	284,208	2,857	3,174	18,288
Michigan	4,730,954	4,215,286	80,420	281,785	283,463	[7]2,300	2,461	21,057
Minnesota	2,030,251	1,751,638	51,050	176,854	133,650	2,335	2,484	17,182
Mississippi	761,790	689,771	3,000	62,554	27,852	1,464	1,536	13,000
Missouri	1,759,104	1,615,881	25,123	88,800	76,800	[7]1,943	2,079	15,422
Montana	465,500	413,000	8,000	37,500	20,000	2,785	2,948	15,967
Nebraska	583,426	555,000	1,900	14,426	28,800	2,019	2,105	14,675
Nevada	396,220	305,638	1,323	53,511	56,318	2,155	2,179	17,700
New Hampshire	342,108	325,510	1,204	8,517	21,574	2,001	2,033	[9]13,273
New Jersey	3,655,487	3,177,506	332,000	41,433	188,948	2,512	2,791	18,300
New Mexico	704,814	571,588	2,802	123,302	30,483	2,106	2,219	16,948
New York	9,251,000	8,488,000	183,000	350,000	675,000	3,023	3,358	20,400
North Carolina	2,219,000	2,100,000	14,000	105,000	0	1,869	1,992	15,858
North Dakota	249,612	230,441	340	18,088	10,163	1,979	2,062	14,881
Ohio	4,095,800	3,867,400	66,000	93,100	193,576	1,985	2,143	18,200
Oklahoma	1,259,290	[9]1,094,000	16,000	136,190	54,100	[9]1,906	[9]2,007	14,640
Oregon	1,473,037	1,273,274	3,813	167,175	62,418	2,830	3,049	18,500
Pennsylvania	5,492,707	4,883,600	101,308	199,810	407,704	2,564	2,798	17,690
Rhode Island	362,750	349,356	1,082	5,406	20,857	2,452	2,559	19,803
South Carolina	1,028,628	905,853	11,264	88,866	45,470	1,505	1,560	14,108
South Dakota	273,500	[9]239,400	2,900	28,900	6,100	[9]1,884	[9]1,995	13,636
Tennessee	1,337,037	1,176,179	18,054	136,568	33,433	1,372	1,458	14,073
Texas	6,140,941	5,108,606	22,182	821,905	[9]649,374	1,828	1,955	15,715
Utah	781,806	561,646	15,000	182,415	40,746	1,848	1,742	16,612
Vermont	195,402	182,878	64	8,591	18,166	1,904	2,017	13,235
Virginia	2,367,736	2,072,104	38,578	206,779	143,980	2,071	2,223	14,649
Washington	2,519,378	1,868,827	36,483	568,513	95,105	2,488	2,653	20,702
West Virginia	739,829	660,853	15,616	55,130	19,510	[7]1,697	1,816	14,948
Wisconsin	2,167,011	2,001,195	27,645	100,780	122,745	2,594	2,769	[9]20,062
Wyoming	335,249	256,482	1,087	68,740	23,943	2,433	2,596	20,438
Outlying areas:								
American Samoa	NO REPORT							
Guam	43,200	33,248	0	9,952	0	12,922	1,203	22,294
Puerto Rico	NO REPORT							
Trust Territory	NO REPORT							
Virgin Islands	NO REPORT							
DOD Overseas Schools	NO REPORT							
Northern Marianas	NO REPORT							

[1] Includes estimated value of commodities donated by the U.S. Department of Agriculture.

[2] Includes estimated expenditures for summer schools, adult education, community service (such as public libraries operated by school districts, expenditures for nonpublic schools where authorized by law, community colleges and technical institutions under the jurisdiction of local boards of education).

[3] Does not include total for redemption of principal to other than PHA's.

[4] Total includes redemption of principal to other than PHA's.

[5] Includes NCES estimates for interest payments to other than PHA's and/or redemption of principal to other than PHA's.

[6] Actual 1980 data.

[7] NCES estimate.

[8] Revised from 1979 published data.

[9] Includes fringe benefit payment.

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Table 3A.—Percentages of total estimated expenditures by function for public elementary and secondary education, by State or outlying area: United States, 1980-81

Expenditures (in thousands)

State or other areas	Total expenditures	Current expenditures		Capital outlay	Debt service
		Elementary and secondary schools	Other programs		
1	2	3	4	5	6
Total 50 States and D.C.	100.0	89.4	1.3	6.8	[1]2.5
Alabama	100.0	90.9	0.7	7.5	0.9
Alaska	100.0	84.8	0.2	12.1	2.9
Arizona	100.0	83.9	0.0	13.3	2.9
Arkansas	100.0	86.5	0.2	11.7	2.5
California	100.0	93.3	0.5	3.7	2.4
Colorado	100.0	88.2	2.0	7.3	2.5
Connecticut	100.0	96.5	0.0	1.7	1.8
Delaware	100.0	92.5	1.1	3.1	3.3
District of Columbia	100.0	99.5	0.0	0.5	0.0
Florida	100.0	90.8	0.7	6.9	1.6
Georgia	100.0	83.5	1.0	14.1	1.4
Hawaii	100.0	88.9	0.7	10.2	0.1
Idaho	100.0	86.2	0.0	11.7	2.1
Illinois	100.0	91.1	0.5	5.6	2.9
Indiana	100.0	81.3	0.9	11.7	6.1
Iowa	100.0	91.2	0.2	7.2	1.4
Kansas	100.0	91.1	0.6	6.7	1.7
Kentucky	100.0	91.6	0.6	4.4	3.4
Louisiana	100.0	92.2	0.3	5.5	2.0
Maine	100.0	89.4	2.7	5.7	2.1
Maryland	100.0	92.5	0.8	5.1	1.5
Massachusetts	100.0	95.9	0.3	1.2	2.6
Michigan	100.0	89.1	1.7	6.0	3.2
Minnesota	100.0	86.3	2.5	8.7	2.5
Mississippi	100.0	90.5	0.4	8.2	0.8
Missouri	100.0	91.9	1.4	5.0	1.7
Montana	100.0	88.7	1.7	8.1	1.5
Nebraska	100.0	95.1	0.3	2.5	2.1
Nevada	100.0	77.1	0.3	13.5	9.0
New Hampshire	100.0	95.1	0.4	2.5	2.0
New Jersey	100.0	86.9	9.1	1.1	2.9
New Mexico	100.0	81.1	0.4	17.5	1.0
New York	100.0	91.8	2.0	3.8	2.5
North Carolina	100.0	94.6	0.6	4.7	0.0
North Dakota	100.0	92.3	0.1	6.4	1.1
Ohio	100.0	94.4	1.6	2.3	1.7
Oklahoma	100.0	86.9	1.3	10.8	1.0
Oregon	100.0	86.4	0.3	11.3	2.0
Pennsylvania	100.0	88.5	1.8	3.6	6.0
Rhode Island	100.0	96.3	0.3	1.5	1.9
South Carolina	100.0	88.0	1.1	8.6	2.2
South Dakota	100.0	87.5	1.1	10.6	0.8
Tennessee	100.0	88.0	1.2	10.1	0.7
Texas	100.0	83.2	0.4	13.4	3.1
Utah	100.0	71.8	1.9	23.3	2.9
Vermont	100.0	93.5	0.0	4.4	2.1
Virginia	100.0	87.5	1.6	8.7	2.2
Washington	100.0	74.2	1.4	22.5	1.9
West Virginia	100.0	89.3	2.1	7.5	1.1
Wisconsin	100.0	92.3	1.3	4.6	1.7
Wyoming	100.0	76.2	0.3	20.5	3.0
Outlying Areas:					
American Samoa	NO REPORT				
Guam	100.0	77.0	0.0	23.0	0.0
Puerto Rico	NO REPORT				
Trust Territory	NO REPORT				
Virgin Islands	NO REPORT				
DOD Overseas Schools	NO REPORT				
Northern Marianas	NO REPORT				

[1] Computed on basis of interest payments to other than PHA's and payments to PHA's only.

Table 4.—Estimated expenditures of capital outlay and debt service, for public education, by type: United States or outlying areas, school year 1980-81

(Expenditures in thousands)

State or other area	Capital outlay						Debt service			
					Equipment					
	Total capital outlay	Land and improvements	New building and additions	Remodeling and improvements	Vehicles and transportation	Furniture and other equipment	Total debt service	Interest Payments to other than PHA's[1]	Payments to PHA's[1]	Redemption of principal to other than PHA's[1]
1	2	3	4	5	6	7	8	9	10	11
Total 50 States and D.C.	$6,720,681	$1,666,702	$2,780,608	$1,202,375	$239,661	[2]$831,135	$5,836,673	$1,851,832	$637,284	$3,346,557
Alabama	81,843	(3)	41,870	14,939	6,667	18,167	20,421	8,825	1,108	10,488
Alaska	57,488	0	51,748	0	0	5,750	[2]30,528	13,954	0	[2]16,574
Arizona	148,314	78,578	5,888	[2]19,860	9,006	33,200	81,606	31,745	0	49,861
Arkansas	90,282	5,380	52,484	11,810	8,417	14,381	40,941	18,875	75	21,991
California	421,800	43,800	(3)	230,300	15,000	132,700	956,672	89,000	[2]185,672	381,800
Colorado	111,783	6,937	48,718	0	6,839	49,289	82,291	37,342	603	44,346
Connecticut	23,880	600	11,000	(3)	[2]930	[2]11,330	75,100	24,000	100	51,000
Delaware	8,377	[2]812	0	4,800	[2]587	[2]2,578	26,900	9,000	0	17,900
District of Columbia	1,521	0	0	0	[2]521	1,000	0	0	0	0
Florida	237,313	2,363	167,087	54,127	1,980	11,756	125,371	56,103	696	68,570
Georgia	274,777	8,399	211,088	1,983	16,446	36,881	61,369	26,078	220	35,071
Hawaii	39,197	[2]3,631	[2]20,111	[2]6,283	103	6,089	[2]3,191	400	0	[2]2,791
Idaho	48,000	48,000	(3)	(3)	(3)	(3)	15,100	8,100	0	7,000
Illinois	261,136	16,966	180,396	(3)	14,408	49,376	340,821	99,680	33,927	207,214
Indiana	240,489	13,086	158,864	53,868	14,882	0	148,481	6,832	119,923	22,726
Iowa	100,837	9,383	31,716	20,308	24,640	14,490	55,665	19,743	0	35,922
Kansas	71,971	8,801	11,383	24,884	4,038	23,155	41,520	18,072	41	23,407
Kentucky	46,000	5,190	26,200	2,900	1,575	10,135	66,000	36,000	0	29,000
Louisiana	83,000	5,000	48,000	15,000	6,000	9,000	70,897	30,000	[2]897	40,000
Maine	27,083	[2]800	15,000	5,500	3,900	[2]2,083	26,500	10,000	0	16,500
Maryland	92,814	2,833	42,047	33,885	520	13,829	92,203	27,259	0	64,944
Massachusetts	35,828	0	24,285	0	888	10,675	284,208	78,636	0	205,572
Michigan	261,786	21,778	216,090	0	0	43,917	283,463	150,963	2,500	130,000
Minnesota	178,864	12,845	81,747	31,787	10,789	36,696	133,650	50,486	223	82,941
Mississippi	62,554	0	51,554	4,000	7,000	0	27,652	6,485	0	21,187
Missouri	88,800	4,900	70,100	0	6,000	8,200	76,800	29,000	300	47,500
Montana	37,500	0	35,000	0	2,500	0	20,000	7,000	0	13,000
Nebraska	14,428	400	2,350	[2]6,978	4,200	500	28,800	12,100	0	16,700
Nevada	53,511	2,280	38,449	7,963	115	4,704	56,318	14,509	21,239	20,570
New Hampshire	8,917	7,086	(11)	(11)	648	774	21,574	6,877	0	14,697
New Jersey	41,433	(11)	(11)	41,433	(11)	(11)	186,948	104,548	0	84,400
New Mexico	123,302	9,522	92,929	8,363	1,348	15,150	30,483	7,122	0	23,361
New York	360,000	360,000	(3)	(3)	(3)	(3)	675,000	230,000	0	445,000
North Carolina	105,000	105,000	(3)	(3)	(3)	(3)	0	0	0	0
North Dakota	16,088	1,280	7,300	2,100	2,308	3,100	10,183	2,783	0	7,400
Ohio	93,100	8,517	56,396	9,310	3,166	18,713	193,578	69,300	0	124,278
Oklahoma	138,190	9,000	100,000	4,190	5,000	19,000	54,100	13,000	100	41,000
Oregon	167,175	(11)	(11)	167,175	(11)	(11)	62,418	28,569	[2]218	33,643
Pennsylvania	199,810	7,360	112,800	48,250	6,600	25,110	407,704	67,219	260,770	79,715
Rhode Island	5,406	0	381	3,014	320	[2]1,691	20,857	6,904	0	13,753
South Carolina	69,886	8,080	61,800	(3)	(12)	21,276	45,470	21,591	1,254	22,625
South Dakota	[2]28,900	(11)	(11)	28,900	(11)	(11)	6,100	2,300	0	3,800
Tennessee	135,968	3,908	94,929	17,585	5,545	13,631	33,433	9,206	30	24,197
Texas	821,805	821,805	0	0	0	0	649,374	[2]183,486	[2]4,782	481,126
Utah	182,415	(11)	(11)	182,415	(11)	(11)	40,746	22,746	0	18,000
Vermont	8,991	340	4,253	748	1,096	2,154	18,186	4,099	0	14,087
Virginia	205,779	4,987	125,201	33,282	16,179	26,150	143,990	50,357	[2]918	92,715
Washington	566,913	32,718	363,189	80,372	15,938	74,296	96,106	47,545	0	47,560
West Virginia	66,130	696	31,000	7,107	7,680	9,667	19,510	8,230	0	11,280
Wisconsin	100,780	9,647	51,162	17,828	4,149	22,174	122,745	35,933	1,488	85,324
Wyoming	66,740	646	37,942	0	3,764	26,388	23,943	9,930	0	14,013
Outlying areas:										
American Samoa	NO REPORT									
Guam	9,962	10	215	0	8,500	1,227	0	0	0	0
Puerto Rico	NO REPORT									
Trust Territory	NO REPORT									
Virgin Islands	NO REPORT									
DOD Overseas Schools	NO REPORT									
Northern Marianas	NO REPORT									

[1] Public school housing authorities.
[2] The decrease is due to the lack of information on payments to housing authorities for California and a decrease for payments to housing authorities in Illinois for 1981.
[3] Column 3 included in column 4.
[4] Estimates made by NCES.
[5] Includes tuition, library books, textbooks and instructional aids.
[6] Column 4 included in column 3.
[7] Actual 1980 data.
[8] Column 5 included in column 4.
[9] Columns 4 through 7 included in column 3.
[10] Columns 4 and 5 included in column 3.
[11] Columns 3, 4, 6 and 7 included in column 5.
[12] Column 6 included in column 7.
[13] Capital outlay is not collected by categories shown.

Table 4A.—Percentages of estimated expenditures of capital outlay by type and of debt service by source of payment, for public education: United States or outlying area, school year 1980-81

State or other area	Capital outlay						Debt service		
					Equipment				
	Total capital outlay	Land and improvements	New building and additions	Remodeling and improvements	Vehicles and transportation	Furniture and other equipment	Total debt service[1]	Interest payments to other than PHA's	Payments to PHA's
1	2	3	4	5	6	7	8	9	10
Total 50 States and D.C.	100.0	24.8	41.4	17.9	3.6	12.4	100.0	74.4	25.6
Alabama	100.0	0.0	51.2	18.3	8.4	22.2	100.0	88.8	11.2
Alaska	100.0	0.0	90.0	0.0	0.0	10.0	100.0	100.0	0.0
Arizona	100.0	53.7	3.9	13.6	6.2	22.7	100.0	100.0	0.0
Arkansas	100.0	6.0	58.1	12.9	7.1	15.9	100.0	99.6	0.4
California	100.0	10.3	0.0	54.6	3.6	31.5	100.0	32.4	67.6
Colorado	100.0	6.2	43.6	0.0	6.1	44.1	100.0	98.4	1.6
Connecticut	100.0	2.5	46.1	0.0	3.9	47.5	100.0	99.6	0.4
Delaware	100.0	7.3	0.0	54.9	7.0	30.8	100.0	100.0	0.0
District of Columbia	100.0	0.0	0.0	0.0	34.3	65.7	100.0	100.0	0.0
Florida	100.0	1.0	70.4	22.8	0.8	5.0	100.0	98.8	1.2
Georgia	100.0	3.0	76.8	0.7	6.0	13.4	100.0	99.2	0.8
Hawaii	100.0	10.0	55.6	17.4	0.3	16.8	100.0	100.0	0.0
Idaho	100.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0
Illinois	100.0	6.5	69.1	0.0	5.5	18.9	100.0	74.6	25.4
Indiana	100.0	5.4	66.1	22.3	6.2	0.0	100.0	5.4	94.6
Iowa	100.0	9.3	31.5	20.2	24.5	14.4	100.0	100.0	0.0
Kansas	100.0	11.8	15.8	34.6	5.6	32.2	100.0	99.8	0.2
Kentucky	100.0	11.3	57.0	6.3	3.4	22.0	100.0	100.0	0.0
Louisiana	100.0	6.0	57.8	18.1	7.2	10.8	100.0	97.1	2.9
Maine	100.0	2.2	56.4	20.3	14.4	7.7	100.0	100.0	0.0
Maryland	100.0	2.7	46.3	36.5	0.6	14.9	100.0	100.0	0.0
Massachusetts	100.0	0.0	67.7	0.0	2.5	29.8	100.0	100.0	0.0
Michigan	100.0	7.7	76.7	0.0	0.0	15.6	100.0	98.4	1.6
Minnesota	100.0	7.3	46.2	18.0	6.1	22.4	100.0	99.6	0.4
Mississippi	100.0	0.0	82.4	6.4	11.2	0.0	100.0	100.0	0.0
Missouri	100.0	5.1	78.9	0.0	6.8	9.2	100.0	99.0	1.0
Montana	100.0	0.0	93.3	0.0	6.7	0.0	100.0	100.0	0.0
Nebraska	100.0	2.8	16.3	48.4	29.1	3.5	100.0	100.0	0.0
Nevada	100.0	4.3	71.9	14.9	0.2	8.8	100.0	40.6	59.4
New Hampshire	100.0	83.3	0.0	0.0	7.6	9.1	100.0	100.0	0.0
New Jersey	100.0	0.0	0.0	100.0	0.0	0.0	100.0	100.0	0.0
New Mexico	100.0	4.5	75.4	6.8	1.1	12.3	100.0	100.0	0.0
New York	100.0	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0
North Carolina	100.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0
North Dakota	100.0	7.8	46.4	13.1	14.4	19.3	100.0	100.0	0.0
Ohio	100.0	7.0	58.5	10.0	3.4	20.1	100.0	100.0	0.0
Oklahoma	100.0	5.9	73.4	3.1	3.7	14.0	100.0	99.2	0.0
Oregon	100.0	0.0	0.0	100.0	0.0	0.0	100.0	99.2	0.8
Pennsylvania	100.0	3.7	58.3	24.1	3.3	12.6	100.0	20.5	9.5
Rhode Island	100.0	0.0	7.0	66.8	5.9	31.3	100.0	100.0	0.0
South Carolina	100.0	6.9	69.2	0.0	0.0	23.9	100.0	94.5	5.5
South Dakota	100.0	0.0	0.0	100.0	0.0	0.0	100.0	100.0	0.0
Tennessee	100.0	2.9	70.0	12.9	4.1	10.1	100.0	99.7	0.3
Texas	100.0	100.0	0.0	0.0	0.0	0.0	100.0	97.5	2.5
Utah	100.0	0.0	0.0	100.0	0.0	0.0	100.0	100.0	0.0
Vermont	100.0	4.0	49.5	8.7	12.8	25.1	100.0	100.0	0.0
Virginia	100.0	2.4	60.8	16.2	7.9	12.7	100.0	98.2	1.8
Washington	100.0	5.8	64.1	14.2	2.8	13.1	100.0	100.0	0.0
West Virginia	100.0	1.3	58.2	12.9	13.9	15.7	100.0	100.0	0.0
Wisconsin	100.0	5.6	60.8	17.5	4.1	22.0	100.0	96.0	4.0
Wyoming	100.0	0.9	56.2	0.0	5.5	36.4	100.0	100.0	0.0
Outlying areas:									
American Samoa	NO REPORT								
Guam	100.0	0.1	2.2	0.0	85.4	12.3	100.0	0.0	0.0
Puerto Rico	NO REPORT								
Trust Territory	NO REPORT								
Virgin Islands	NO REPORT								
DOD Overseas Schools	NO REPORT								
Northern Marianas	NO REPORT								

[1] Does not include redemption of principal to other than PHA's.

Appendixes

Appendix A

Nature and Conduct of the Survey

The public elementary and secondary day school survey has been conducted annually since 1954 by the U.S. Office of Education and the National Center for Education Statistics (NCES).

The survey included estimates of revenue and nonrevenue receipts by source, expenditures by major purpose, average salaries of classroom teachers , estimates of average daily attendance, and average daily membership.

To the extent possible, data are shown for each State and the District of Columbia, and estimates for missing data are included in the national totals and averages. Statistics for the outlying areas are shown separately and are not included in the national totals.

In some tables, national and State totals for fall 1979 are provided for comparison. Some of the data differ from that published in the early release, "Statistics of Public School Systems, Fall 1980," because more complete data became available after the report was released.

The data in this report were furnished by the State education agencies on a report form designed by NCES (Common Core of Data (CCD), part II). A copy of the survey form is shown in appendix B.

Each State report was reviewed, to the extent possible, for internal consistency and for comparability with information received in previous surveys, State publications, and related NCES studies. Letters, telegrams, and telephone calls were used, when necessary, to obtain data from respondents and to resolve questions.

As in any mail questionnaire survey, interpretation of instructions and definitions may vary among respondents. Because public elementary and secondary education is a State and local responsibility, any statistical total for the Nation as a whole reflects a composite of the different reporting practices in the States. The use of standard forms and definitions in collecting data tends to minimize these variations. Any known State deviations from prescribed definitions and instructions are indicated in the footnotes to the various tables.

NCES encouraged each State to obtain the data for its report by conducting a fall survey of local school districts with adaptations of the Federal forms and accompanying instructions. Some States reported from survey data collected for regular annual reports. Financial estimates for 1980-81 were prepared in the State offices, generally from State appropriation records and budgets filed by local school districts.

Some of the data shown in the basic tables may not agree exactly with similar data reported in other NCES publications. Different reporting dates for various surveys may have caused slight variations in published data.

Detailed tables in this report contain statistical data as reported to NCES for each State. Those items not provided by all States have been estimated to provide a national summary for that item.

The following data elements were imputed by NCES when not provided: revenue receipts for intermediate, other local unrestricted and restricted grants-in-aid, and nonrevenue sources. Also, capital outlay, interest payments to other than Public Housing Authorities (PHA's), payments to PHA's and redemption of principal. The national total for per-pupil expenditures have been estimated for States that did not report their average daily membership (ADM). All derived figures have been indicated by footnotes.

ADM was calculated for nonrespondent States by deriving a historical relation between fall pupil membership and average daily attendance (ADA) and ADM by State, and multiplying the fall 1980 pupil membership by that ratio to obtain the estimated ADM. Nationally, ADM is about 96 percent of fall membership.

Appendix B

Comparison of Estimates with "After the Fact" Actual Data

As an indication of the accuracy of estimated receipts and estimated expenditures included in this report, a 4-year and 5-year comparison was made for estimated receipts and expenditures, respectively, with actual receipts and actual expenditures reported by the States for the same years. The results of this comparison are shown in appendix tables B-1 and B-2.

Table B-1.—Estimated receipts as a percent of actual receipts reported by the 50 States and D.C.: 1976-80

	Revenue			Receipts	Nonrevenue
	Total	Fed.	State	Local and intermediate	
1975-76	94.8	86.1	94.4	96.9	92.6
1976-77	98.7	92.1	98.7	100.0	89.2
1977-78	99.4	86.0	101.9	99.8	92.9
1978-79	95.1	78.6	96.2	96.5	79.3
1979-80	94.7	81.1	97.6	95.2	87.8

Table B-2.—Estimated expenditures as a percent of actual expenditures reported by the 50 States and D.C.: 1975-80

	Expenditures			
	Current[1]	Capital	Interest	Current/ADA[2]
1974-75	95.9	95.6	103.3	93.0
1975-76	95.1	101.1	103.9	93.2
1976-77	99.2	116.7	106.6	97.3
1977-78	99.3	122.5	103.4	90.0
1978-79	102.0	114.2	142.8	100.2
1979-80	97.7	96.9	136.8	96.9

[1] Includes community services.
[2] Does not include community services.

Appendix C

Reproduction of Survey Form

UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF THE ASSISTANT SECRETARY
FOR EDUCATIONAL RESEARCH AND IMPROVEMENT
NATIONAL CENTER FOR EDUCATION STATISTICS
WASHINGTON, D.C. 20202

FORM APPROVED
O.M.B. NO. 1850-0067
EXPIRATION DATE: 6/83

COMMON CORE OF DATA

PART II. ESTIMATES FOR SCHOOL YEAR 1980-81

DUE DATE

January 15, 1981

This report is authorized by law *(20 U.S.C. 1221e-1)*. While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER

ESTIMATES OF THE FOLLOWING VARIABLES FOR LOCAL EDUCATION AGENCIES IN THE STATE FOR SCHOOL YEAR 1980-81 are REQUESTED

ITEM	AMOUNT *(rounded to thousands of dollars)*	ITEM	AMOUNT *(rounded to thousands of dollars)*
I. Revenue receipts from: A. Local sources 1. Property taxes	$	IV. Expenditures for acquisition of property *(capital outlay)* A. Land and improvements thereto	$
2. Other local sources	$	B. New buildings and additions to buildings	$
B. Intermediate sources	$	C. Remodeling of and improvements to buildings	$
C. State sources 1. Unrestricted grants-in-aid	$	D. Equipment 1. Vehicles and transportation equipment	$
2. Restricted grants-in-aid	$	2. Furniture and other equipment	$
D. All Federal sources	$	V. Debt service A. Redemption of principal	$
E. Other sources	$	B. Interest payments	$
F. Total Revenues, all sources	$	C. Other, e.g., payments to housing authorities	$
II. Total nonrevenue receipts from all sources	$	VI. Average annual salaries of: A. Classroom teachers	DOLLARS $
III. Current expenditures for: A. Elementary and secondary day school operations	$	B. Other professional education personnel *(curriculum, guidance, library/media, and remedial)*	$
B. Other purposes, e.g., community services	$	VII. Average daily attendance	WHOLE NUMBERS
		VIII. Average daily membership	

BRIEFLY DESCRIBE THE BASIS FOR THE ABOVE ESTIMATES *(Continue on reverse if necessary)*

RETURN COMPLETED FORM TO:

NCES/DESES/ISB
Presidential Building, Room 205
400 Maryland Avenue, SW.
Washington, D.C. 20202

ED FORM 2350-9, 10/81

REPLACES NCES FORM 2350-9, 7/80, WHICH IS OBSOLETE

Instructions for Completing Estimates for School Year 1980-81, Part II
Form ED (NCES) 2350-9

General

1. This report is to be completed for each State, the District of Columbia, outlying areas, and the 20 largest cities as determined by the 1970 Decennial Census.

2. The report is due in the National Center for Education Statistics on or before January 15, 1981.

3. All data are to be estimated for the 1980-81 school year.

4. In estimating expenditure data, include disbursements from all funds (general fund, debt service fund, etc.) and from all sources (local, county, State, and Federal). Estimated expenditures should be rounded to thousands of dollars.

NOTE: Estimated receipts and expenditures are to be reported only for the operation of local education agencies. Monies to be expended by State Board of Education and State Department of Education for or on behalf of LEAs are not to be included. Such data are to be reported in Common Core of Data - Part VIII.

Revenue and Nonrevenue Receipts

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contribution to retirement systems, pension funds, and social security are not to be included. Do not include monies that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue Sources

1. Property Taxes - Money derived from taxes levied on real and personal property.

2. Restricted Grants-in-Aid - Money received as grants-in-aid which must be used for a categorical or specific purpose.

3. Unrestricted Grants-in-Aid - Money received as grants-in-aid which can be used for any legal purpose desired by the recipient without restriction.

4. Other - Revenues received from any other source, e.g., gifts and donations, admissions, tuitions, fees, rentals, net proceeds from enterprise activities, etc.

Item 1A. Revenue from local sources. Estimate all revenue produced within the school districts and available to the LEA in the amount produced. These LEAs may be as follows: elementary, high, unified, town, city, county, divisions, reorganized, cooperative, dependent, or independent school districts, etc.

Part II, Form 2350-9, Cont.

Item IB. Revenue from intermediate sources. Estimate all funds received from an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes. Do not include money collected by an intermediate unit as an agent for the local district, and returned to the local school districts in the same amount as collected (or less only collection costs). This is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts collected by intermediate units are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Item IC. Revenue from State Sources. Estimated revenues distributed by the State to intermediate and local school districts. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials, Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. Such Federal funds are to be included in Item ID.

Item ID. Revenue from Federal sources. Estimate ALL Federal funds going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Item II. Nonrevenue Receipts. Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount of the value of the property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Part II, Form 2350-9, Cont.

Item IIIA. Current Expenditures. The total charges incurred for the benefit of the current fiscal year, except for capital outlay and debt service. Include here total current expenditures by local school districts (i.e., expenditures for administration, instruction, attendance, health, transportation, and net food service, and other net expenditures to cover deficits for extracurricular activities for students, and maintenance and operation). Include also current expenditures made for vocational technical elementary or secondary education.

Item IIIB. Include current expenditures for other programs under jurisdiction of local boards of education (free summer schools, junior and community colleges, vocational technical schools which do not have an elementary or secondary program for adult education, etc.).

Item IV. Capital Outlay. An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction or remodeling of buildings, or initial acquisition and replacement of equipment.

Item V. Debt Service. Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans (loans incurred and to be repaid during the current fiscal year). This includes payments to schoolhousing authorities and other types of revolving funds maintained by an agency other than the borrower.

Item VIA. Report the estimated average annual salary for only those teachers employed by LEAs. The estimated average salary should include gross salary before deductions for social security, retirement, health, insurance, i.e., include "Fringes". Average classroom teacher salaries normally will not exceed average instructional staff salaries.

Item VIB. Report the estimated average annual salary for those other professional educational staff, e.g., curriculum specialists, counselors, librarians and media specialists, and remedial specialists.

Item VII. Estimate the average daily attendance in accordance with the definition thereof in use in your State. ADA is generally defined as aggregate days attended divided by number of days in the school term.

Item VIII. Estimate the average daily membership in accordance with the definition thereof in use in your State. ADM is generally defined as the sum of aggregate days attended and aggregate days absent divided by the number of days in the school term.

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